Power Air Preheater Company AIR HEATERS

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Frederick M. Hess

Sales Manager

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From:

<gary.c.allen@power.alstom.com>

To:

<Bret-K@ipsc.com>

Date: Subject: 7/11/02 2:01PM Intermountain Re: Recommendation for Air preheater contractor

Dear "Bret,

Harlan Finnemore, told me that Irwin Industries was the contractor at Pacificorp, Jim Bridger, for the ClearFlow(TM) upgrade and he was impressed with their work. He did mention that Irwin's project manager could have participated a little more but in all fairness the guy had torn tendon in his leg and couldn't get on the steel and was relying on input from his foreman and Harlan.

I hope this will help.

Regards,

Gary Allen